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*Counsel to the Official Committee of  
Unsecured Creditors*

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re:	)	
	)	Chapter 11
VOYAGER DIGITAL HOLDINGS, INC., <i>et al.</i> ,	)	
	)	Case No. 22-10943 (MEW)
Debtors. <sup>1</sup>	)	
	)	(Jointly Administered)

**COMBINED FIRST MONTHLY FEE STATEMENT OF  
CASSELS BROCK & BLACKWELL LLP FOR COMPENSATION FOR SERVICES  
AND REIMBURSEMENT OF EXPENSES AS CANADIAN COUNSEL TO THE  
OFFICIAL COMMITTEE OF UNSECURED CREDITORS OF VOYAGER  
DIGITAL HOLDINGS, INC., *ET AL.* FOR THE PERIOD FROM JULY 30, 2022  
THROUGH AUGUST 31, 2022**

Name of Applicant: Cassels Brock & Blackwell LLP

Authorized to Provide Professional Services to: Official Committee of Unsecured Creditors of  
Voyager Digital Holdings, Inc., *et al.*

<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Voyager Digital Holdings, Inc. (7687); Voyager Digital Ltd. (7224); and Voyager Digital, LLC (8013). The location of the Voyager Digital Holdings, Inc.'s and Voyager Digital Ltd.'s principal place of business is 33 Irving Place, Suite 3060, New York, NY 10003. Voyager Digital, LLC's principal place of business is 701 S. Miami Ave, 8<sup>th</sup> Floor, Miami, FL 33131.

Date of Retention:	<u>October 18, 2022, effective as of July 29, 2022</u>
Period for Which Compensation and Reimbursement Will be Sought:	<u>July 30, 2022 to August 31, 2022</u>
Total Amount of Compensation to Be Sought as Actual, Reasonable, and Necessary for the Applicable Period:	CAD\$59,937.84 (80% of CAD\$74,922.30) USD\$43,916.46 (80% OF USD\$54,895.57) <sup>2</sup>
Total Amount of Expense	CAD\$162.00
Reimbursement to be Sought as Actual, Reasonable, and Necessary for the Applicable Period:	USD\$118.70

Pursuant to sections 327, 330, and 331 of title 11 of the United States Code, Rule 2016 of the Federal Rules of Bankruptcy Procedure, Rule 2016-1 of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York, the *Order Authorizing the Employment and Retention of Cassels Brock & Blackwell LLP as Canadian Counsel to the Official Committee of Unsecured Creditors of Voyager Digital Holdings, Inc., et al., Effective as of July 29, 2022*, dated October 18, 2022 [Docket No. 550] (the “Retention Order”), and the *Order (I) Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Retained Professionals and (II) Granting Related Relief*, dated August 4, 2022 [Docket No. 236], Cassels Brock & Blackwell LLP (“Cassels”) hereby submits this *Combined First Monthly Fee Statement of Cassels Brock & Blackwell LLP for Compensation for Services and Reimbursement of Expenses as Canadian Counsel to the Official Committee of Unsecured Creditors of Voyager Digital Holdings, Inc., et al. for the Period from July 30, 2022 Through August 31, 2022* (this “First Monthly Fee Statement”).<sup>3</sup> Specifically, Cassels seeks: (i) interim allowance of

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<sup>2</sup> Calculated based on the Bank of Canada exchange rate for October 31, 2022 (October 31, 2022 is the date the account was finalized) (CAD\$1:USD\$0.7327).

<sup>3</sup> The period from July 30, 2022 through and including August 31, 2022, is referred to herein as the “Fee Period.”

CAD\$60,099.84 for the reasonable and necessary legal services that Cassels rendered to the Official Committee of Unsecured Creditors (the “Committee”) during the Fee Period; (ii) compensation in the amount of CAD\$59,937.84, which is equal to 80% of the total amount of compensation sought for actual and necessary legal services rendered during the Fee Period (*i.e.*, CAD\$74,922.30); and (iii) allowance and payment of CAD\$162.00 for the actual and necessary expenses that Cassels incurred in connection with such services during the Fee Period.

**Itemization of Services Rendered and Disbursements Incurred**

1. Attached hereto as **Exhibit A** is a schedule of Cassels lawyers and paraprofessionals who rendered services to the Committee in connection with these Chapter 11 cases during the Fee Period, and the title, hourly rate, aggregate hours worked, and the amount of fees earned by each professional.

2. Attached hereto as **Exhibit B** is a schedule for the Fee Period setting forth the total amount of payment sought with respect to each category of expenses for which Cassels is seeking payment in this Fee Statement. All of these disbursements comprise the requested sum for Cassels’s out-of-pocket expenses, which total CAD\$162.00.

3. Attached hereto as **Exhibit C** are the time and expense records of Cassels, which provide a daily summary of the time spent by each Cassels professional during the Fee Period as well as an itemization of expenses.

4. Attached hereto as **Exhibit D** is a schedule of the number of hours expended and fees incurred (on an aggregate basis) by Cassels lawyers and paraprofessionals during the Fee Period with respect to each of the project categories Cassels established in accordance with its internal billing procedures. As reflected in **Exhibit D**, Cassels incurred CAD\$74,922.30 in fees

during the Fee Period. Pursuant to this Fee Statement, Cassels seeks reimbursement for 80% of such fees (CAD\$59,937.84 in the aggregate).

**Notice**

The Committee will provide notice of this Fee Statement in accordance with the Interim Compensation Order. A copy of this Fee Statement is also available on the website of the Debtors' claims, noticing, and solicitation agent at <https://cases.stretto.com/Voyager>. The Committee submits that no other or further notice be given.

Dated: New York, New York  
December 7, 2022

**MCDERMOTT WILL & EMERY LLP**

/s/ Darren Azman

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*Counsel to the Official Committee of Unsecured Creditors*

**Exhibit A**

**Summary of Timekeepers Included in this Fee Statement  
(All amounts are in Canadian Dollars)**

<b>Name of Professional Person</b>	<b>Position, Year Admitted and Area of Expertise</b>	<b>Total Hours Billed</b>	<b>Hourly Billing Rate</b>	<b>Total Compensation</b>
<b>PARTNERS &amp; COUNSEL</b>				
Shayne Kukulowicz	Partner, Ontario 1990, Alberta 2016, Restructuring and Insolvency	34.40	\$1,075.00	\$36,980.00
Ryan Jacobs	Partner, New York 2004, Ontario 2011, Restructuring and Insolvency	17.20	\$1,150.00	\$19,780.00
Natalie Levine	Partner, New York 2008, District of Columbia 2011, Ontario 2013, Restructuring and Insolvency	34.10	\$735.00	\$25,063.50

<b>ASSOCIATES</b>				
Natalie Thompson <sup>1</sup>	Student, Alberta 2022, Restructuring and Insolvency	7.30	\$195.00	\$1,423.50

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<sup>1</sup> Ms. Thompson was called to the bar in September 2022 and was therefore billed as a student for this Fee Period.

**Exhibit B**

**Expense Summary**  
**(All amounts are in Canadian Dollars)**

Category	Amount
NT Filing Fees	\$162.00
<b>TOTAL</b>	<b>\$162.00</b>

**Exhibit C**

**Time Records**

Official Committee of Unsecured Creditors of Voyager Digital

Invoice No: 2182387

Holdings, Inc

Re: CCAA Recognition Proceedings

Matter No. 057782-00001

**FEE DETAIL**

Date	Name	Task	Description	Hours
Jul-31-22	R. Jacobs	B160	Draft engagement letter for Committee (.6); correspondence with D. Azman of MWE regarding same (.1);	0.70
Aug-01-22	R. Jacobs	B470	Review of CCAA proceeding documents (.7); attend call with D. Azman and N. Levine and advise of same (.4); outline summary for memo for Committee (.4);	1.50
Aug-01-22	N. Levine	B320	Review plan documents;	1.00
Aug-01-22	N. Levine	B470	Participate in call with D. Azman and R. Jacobs re CCAA proceedings (.4); correspond with Canadian counsel to company (S. Brotman) and Information Officer re service list (L. Rogers) (.1); correspond with C. McIntyre re proceedings (.1);	0.60
Aug-02-22	N. Levine	B470	Call with counsel to the Information Officer (C. McIntyre) (.4); review CCAA pleadings (2); review new notice of motion (.4); correspondence with S. Brotman re CCAA (.1); revise summary for UCC (1.1);	4.00
Aug-02-22	S. Kukulowicz	B470	Review CCAA documents to prepare for hearing;	2.80
Aug-02-22	R. Jacobs	B470	Correspondence with D. Azman regarding CCAA status and hearings (.2); review motion record and relief sought by class action plaintiff (1.2); draft correspondence to N. Levine regarding action on same (.1);	1.50
Aug-03-22	S. Kukulowicz	B470	Review documents re proposed class action (1); telephone attendance with R. Jacobs regarding class action (.2); further review of initial CCAA recognition pleadings and US Chapter 22 pleadings (3);	4.20
Aug-03-22	R. Jacobs	B470	Revise draft memorandum for UCC regarding CCAA proceeding and recommendations on plaintiff motions (.9); discuss with N. Levine (.2); attend meeting with S. Brotman (company counsel) and N. Levine (.5); update correspondence to D. Azman (.2); call with S. Kukulowicz re background (.2);	2.00
Aug-03-22	N. Levine	B470	Participate in call with D. Richer, S. Brotman (company counsel) and R. Jacobs (.5); correspond with D. Azman re hearing in Canada and update to committee (.3); draft additional materials for committee (.2); review US plan issues to address NOM (.8);	1.80
Aug-04-22	N. Levine	B470	Review all Canadian motion materials (2); review cross examination questions from Company counsel (.2);	2.20
Aug-04-22	N. Levine	B110	Review US materials to analyze CCAA schedule;	0.90

Official Committee of Unsecured Creditors of Voyager Digital

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Holdings, Inc

Re: CCAA Recognition Proceedings

Matter No. 057782-00001

Date	Name	Task	Description	Hours
Aug-04-22	S. Kukulowicz	B470	Review memorandum to UCC regarding Canadian proceedings (.2); analyze current CCAA stay against D&O (.2); review of summary of US docket materials (.5); review of motion record of Class Action Plaintiff and review of prior pleadings regarding COMI and foreign main proceeding (3.4); review of CCAA court endorsement regarding "foreign main proceeding" (.2); review of written cross-examination questions for class action plaintiff (.3);	4.80
Aug-04-22	R. Jacobs	B470	Review CCAA Court decision on recognition (.3); report to D. Azman re same (.2); respond to related inquiries from D. Azman (.1); review motion record filed by plaintiffs and correspondence from Fasken regarding interrogatories (.6);	1.20
Aug-05-22	N. Levine	B470	Review motion materials (.9); discuss same with S. Kukulowicz (.6);	1.50
Aug-05-22	S. Kukulowicz	B470	Conference call with N. Levine regarding class action plaintiff materials and CCAA court's endorsement (.6); review of summary of US orders granted on August 4, 2022 (.5); correspond with D. Azman (committee counsel) re orders (.2); review of responses to written cross-examination questions (.2); further review of class action counsel motion materials (2.4);	3.90
Aug-06-22	N. Levine	B160	Correspond with D. Azman re retention;	0.10
Aug-06-22	N. Levine	B470	Analyze Canadian motion record (.5); draft email re issues to D. Azman (.1);	0.60
Aug-06-22	S. Kukulowicz	B470	Review of VDL motion record for recognition of US court orders;	0.80
Aug-07-22	N. Levine	B470	Correspond with D. Azman re case strategy;	0.10
Aug-07-22	S. Kukulowicz	B470	Review of amended affidavit of class action plaintiff;	0.30
Aug-07-22	R. Jacobs	B470	Review amended affidavit evidence filed by plaintiff (0.2) and correspondence with Cassels team regarding same (0.2);	0.40
Aug-08-22	N. Levine	B470	Prepare for hearing (.5); participate in hearing (.5); discuss Canadian materials with R. Jacobs and S. Kukulowicz (.4); review endorsement (.1);	1.50
Aug-08-22	N. Levine	B150	Participate in committee meeting (.3); prepare for same (.1);	0.40
Aug-08-22	S. Kukulowicz	B470	Review of First Report of the Information Officer;	0.60
Aug-08-22	S. Kukulowicz	B470	Attended hearing in CCAA proceedings (.5); prepare for same (1.1);	1.60
Aug-08-22	S. Kukulowicz	B150	Office conference with N. Levine regarding UCC meeting;	0.10
Aug-08-22	S. Kukulowicz	B470	Prepare for August 8 hearing;	0.50
Aug-08-22	S. Kukulowicz	B470	Review of court endorsement;	0.30

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Matter No. 057782-00001

Date	Name	Task	Description	Hours
Aug-08-22	R. Jacobs	B470	Correspondence with D. Azman regarding CCAA hearing (.2); call with N. Levine regarding reporting to UCC (.1); review Information Officers report (.7);	1.00
Aug-09-22	N. Levine	B110	Review US docket updates;	0.10
Aug-09-22	N. Levine	B470	Review IOs report (.5); draft email to US counsel re same (.1); discuss hearing submissions with S. Kukulowicz (.3); draft additional correspondence to D. Simon re Canadian proceedings (.3);	1.20
Aug-09-22	N. Levine	B160	Correspond with D. Azman and B. Nasri re retention application;	0.10
Aug-09-22	S. Kukulowicz	B470	Review of Court materials;	0.80
Aug-09-22	R. Jacobs	B470	Review class plaintiff's factum;	0.80
Aug-09-22	S. Kukulowicz	B470	Office conference with N. Levine regarding various issues for hearing;	0.30
Aug-10-22	N. Levine	B110	Draft email G. Steinmen re retention materials;	0.10
Aug-10-22	N. Levine	B470	Call with S. Kukulowicz re motion materials (.2); draft email to D. Price re motion materials (.1); review motion materials (1); call with S. Kukulowicz re research issues (.3); analysis of research (.5); call with S. McIntyre re hearing (.1); review applicant factum (.4); prepare for hearing (.2);	2.80
Aug-10-22	R. Jacobs	B470	Review Company factum;	0.50
Aug-10-22	R. Jacobs	B470	Prepare for contested CCAA hearing;	0.50
Aug-10-22	S. Kukulowicz	B470	Review of additional case law (Grace decisions and pleadings);	0.40
Aug-10-22	S. Kukulowicz	B470	Discussion with plaintiff's counsel (S. Graff) (.6); correspond with N. Levine and R. Jacobs re same (.3);	0.90
Aug-10-22	S. Kukulowicz	B470	Review of VDL factum;	1.10
Aug-10-22	S. Kukulowicz	B470	Correspond with counsel for Proposed Plaintiffs (S. Graff);	0.60
Aug-10-22	S. Kukulowicz	B470	Review of factum and authorities filed by Proposed Plaintiff;	1.20
Aug-10-22	S. Kukulowicz	B470	Telephone attendance with N. Levine regarding research;	0.30
Aug-11-22	R. Jacobs	B470	Draft update email to D. Azman regarding CCAA hearing;	0.10
Aug-11-22	R. Jacobs	B470	Attend CCAA hearing regarding appointment of equity committee;	1.00
Aug-11-22	S. Kukulowicz	B470	Participated in Court hearing for recognition order and to oppose motion by Proposed Plaintiff for Representative Counsel (1); prepare for same (.4);	1.40
Aug-11-22	S. Kukulowicz	B470	Prepare for Court hearing;	1.10
Aug-11-22	N. Levine	B110	Brief review of US docket updates;	0.10
Aug-11-22	N. Levine	B470	Review complaint for Canadian stay issues (.7); correspond with US counsel re hearing (.1);	0.80

Official Committee of Unsecured Creditors of Voyager Digital

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Holdings, Inc

Re: CCAA Recognition Proceedings

Matter No. 057782-00001

Date	Name	Task	Description	Hours
Aug-12-22	N. Levine	B470	Review Cavanagh J. endorsement re equity committee (.1); review correspondence to D. Simon re same (.1); correspond with G. Steinmann re Canadian proceedings (.1);	0.30
Aug-12-22	N. Levine	B110	Review US docket for Canadian issues;	0.10
Aug-12-22	S. Kukulowicz	B470	Review of decision denying request by Proposed Plaintiff to appoint Rep Counsel for equity holders and related emails;	0.50
Aug-14-22	N. Levine	B320	Review revised plan docs for Canadian issues;	0.10
Aug-15-22	R. Jacobs	B320	Review plan and disclosure statement;	1.10
Aug-15-22	N. Levine	B320	Review disclosure statement motion (.4); brief review of additional plan materials filed (.1); correspond with US counsel re need for Canadian review (.1);	0.60
Aug-15-22	N. Levine	B155	Review US hearing agenda for matters relating to Canada;	0.10
Aug-17-22	S. Kukulowicz	B470	Review correspondence from N. Levine re updated on US proceedings and potential recognition orders;	0.30
Aug-18-22	S. Kukulowicz	B320	Review correspondence from N. Levine re plan;	0.50
Aug-18-22	N. Levine	B470	Call with company counsel (D. Richer) re upcoming hearings (.4); draft email to D. Simon and D. Azman re upcoming Canadian matters (.1);	0.50
Aug-19-22	R. Jacobs	B160	Email to N. Levine regarding Cassels retention application;	0.20
Aug-19-22	R. Jacobs	B470	Email correspondence to N. Levine regarding recognition of foreign orders;	0.30
Aug-19-22	N. Levine	B160	Prepare retention application schedules;	0.20
Aug-20-22	N. Levine	B470	Brief review of US motions to be recognized in Canada;	0.10
Aug-21-22	N. Levine	B470	Review stipulation with Canadian proposed plaintiff;	0.10
Aug-21-22	N. Levine	B470	Review committee objection to KERP motion;	0.10
Aug-22-22	S. Kukulowicz	B470	Review of stipulation regarding Ontario class action plaintiff in US proceedings;	0.20
Aug-23-22	N. Levine	B470	Review US complaint re shareholder issues for impact on Canadian proceedings;	0.50
Aug-24-22	N. Levine	B470	Review US materials to be recognized in Canada;	0.30
Aug-25-22	N. Levine	B160	Correspond with G. Steinman re retention application;	0.10
Aug-25-22	N. Levine	B470	Review protective order for implications in Canada;	0.10
Aug-25-22	S. Kukulowicz	B160	Respond to question from N. Levine re Cassels retention application;	0.30
Aug-26-22	R. Jacobs	B470	Email correspondence with N. Levine regarding Cassels retention application;	0.30
Aug-26-22	N. Levine	B160	Prepare Cassels retention application;	0.90
Aug-26-22	N. Levine	B470	Discuss foreign proceeding with N. Thompson;	0.40
Aug-26-22	N. Thompson	B470	Call with N. Levine to discuss cross border issues;	0.40
Aug-26-22	S. Kukulowicz	B155	Review of US docket update for impact on Canada;	0.80
Aug-27-22	N. Levine	B160	Revise retention application schedules;	1.90
Aug-28-22	R. Jacobs	B470	Analysis and interpretation of legal conflict results;	1.00

Official Committee of Unsecured Creditors of Voyager Digital

Invoice No: 2182387

Holdings, Inc

Re: CCAA Recognition Proceedings

Matter No. 057782-00001

Date	Name	Task	Description	Hours
Aug-28-22	N. Levine	B160	Revise retention application;	1.10
Aug-29-22	N. Levine	B160	Finalize retention application (4.6); correspond with N. Thompson re same (.2); call with R. Jacobs re same (.2);	5.00
Aug-29-22	N. Levine	B470	Correspond with D. Richer (company counsel) re Canadian hearing;	0.20
Aug-29-22	R. Jacobs	B160	Comment on draft retention application and Jacobs' declaration;	1.40
Aug-29-22	N. Thompson	B160	Review and analyze legal conflicts reports (4.5); correspondence with N. Levine regarding same (.2);	4.70
Aug-29-22	N. Thompson	B160	Review draft Retention Application (1); correspondence with N. Levine to finalize Schedules to Retention Application (.9);	1.90
Aug-29-22	S. Kukulowicz	B155	Review of US docket update;	0.30
Aug-29-22	S. Kukulowicz	B160	Review of conflict searches for Cassels' retention application;	2.20
Aug-29-22	R. Jacobs	B160	Phone call with N. Levine regarding proposed conflict disclosures;	0.20
Aug-29-22	R. Jacobs	B160	Examine legal conflicts review and proposed disclosures;	0.50
Aug-30-22	N. Thompson	B160	Review and revise Retention Application;	0.30
Aug-30-22	R. Jacobs	B470	Email correspondence with N. Levine regarding CCAA action items;	0.20
Aug-30-22	R. Jacobs	B160	Finalize retention application and Jacobs declaration;	0.40
Aug-30-22	S. Kukulowicz	B160	Review of final version of retention application;	0.90
Aug-30-22	N. Levine	B160	Correspond with G. Steinman re retention application (.1); finalize application (.3);	0.40
Aug-30-22	N. Levine	B470	Correspond with D. Richer re Canadian hearing (.1); review additional complaint filed with US court for Canadian issues (.2);	0.30
Aug-30-22	N. Levine	B110	Brief review of US docket for CCAA matters;	0.10
Aug-31-22	S. Kukulowicz	B470	Exchanged emails with D. Azman regarding status of equity committee;	0.20
Aug-31-22	S. Kukulowicz	B110	Emails with R. Jacobs regarding budget;	0.20
Aug-31-22	R. Jacobs	B110	Email with D. Azman regarding Cassels budget;	0.10
Aug-31-22	R. Jacobs	B470	Email with N. Levine regarding update from Fasken on CCAA motions and timing;	0.30
Aug-31-22	N. Levine	B470	Call with D. Richer (company counsel) (.2); draft summary of Canadian issues (.2); review additional US filings for upcoming recognition motion (.3);	0.70

Official Committee of Unsecured Creditors of Voyager Digital

Invoice No: 2182387

Holdings, Inc

Re: CCAA Recognition Proceedings

Matter No. 057782-00001

**FEE SUMMARY**

<b>Name</b>	<b>Title</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
Jacobs, Ryan	Partner	17.20	1,150.00	19,780.00
Levine, Natalie	Partner	34.10	735.00	25,063.50
Kukulowicz, Shayne	Partner	34.40	1,075.00	36,980.00
Thompson, Natalie	Law Student	7.30	195.00	1,423.50
<b>Total (CAD)</b>		<b>93.00</b>		<b>83,247.00</b>

**TASK CODE SUMMARY**

<b>Task</b>	<b>Description</b>	<b>Hours</b>	<b>Amount</b>
B110	Case Administration	1.70	1,359.00
B150	Meetings/Communications w/Creditors	0.50	401.50
B155	Court Hearings	1.20	1,256.00
B160	Fee/Employment Applications	23.50	16,113.50
B320	Plan and Disclosure Statement	3.30	3,052.00
B470	Foreign Proceedings	62.80	61,065.00
<b>Total (CAD)</b>		<b>93.00</b>	<b>83,247.00</b>

Our Fees	83,247.00	
Less: 10% Discount on Fees	(8,324.70)	
Total Fees	74,922.30	
<b>TOTAL FEES (CAD)</b>		<b>74,922.30</b>

**DISBURSEMENT SUMMARY****Non-Taxable Disbursements**

NT Filing Fees	162.00
Total Non-Taxable Disbursements	162.00

<b>TOTAL DISBURSEMENTS (CAD)</b>	<b>162.00</b>
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<b>TOTAL FEES</b>	<b>74,922.30</b>
<b>TOTAL DISBURSEMENTS</b>	<b>162.00</b>
<b>TOTAL FEES AND DISBURSEMENTS (CAD)</b>	<b>75,084.30</b>

**Exhibit D**

**Statement of Fees by Project Category  
(All amounts are in Canadian Dollars)**

<b>Task Code</b>	<b>Description</b>	<b>Total Hours</b>	<b>Total Fees</b>
B110	Case Administration	1.70	\$1,359.00
B120	Asset Analysis and Recovery	0.00	\$0.00
B130	Asset Disposition	0.00	\$0.00
B140	Relief from Stay/Adequate Protection Proceedings	0.00	\$0.00
B150	Creditor Meetings and Communication	0.50	\$401.50
B155	Court Hearings	1.20	\$1,256.00
B160	Fee/Employment Applications	23.50	\$16,113.50
B170	Fee/Employment Objections	0.00	\$0.00
B180	Avoidance Action Analysis	0.00	\$0.00
B185	Assumption/Rejection of Leases	0.00	\$0.00
B190	Other Contested Matters	0.00	\$0.00
B195	Non-Working Travel	0.00	\$0.00
B210	Business Operations	0.00	\$0.00
B220	Employee Issues	0.00	\$0.00
B230	Financing/Cash Collateral Issues	0.00	\$0.00
B240	Tax Issues	0.00	\$0.00
B250	Real Estate	0.00	\$0.00
B260	Board of Directors Matters	0.00	\$0.00
B270	Utilities	0.00	\$0.00
B280	Vendor Matters	0.00	\$0.00
B290	Insurance	0.00	\$0.00
B310	Claims Administration & Objections	0.00	\$0.00
B320	Plan and Disclosure Statement	3.30	\$3,052.00
B410	Gen. Bankruptcy Advice/Opinions	0.00	\$0.00
B420	Restructurings	0.00	\$0.00
B430	Special Committee Investigation	0.00	\$0.00
B450	Securities Law Issues	0.00	\$0.00
B460	General Corporate	0.00	\$0.00
B470	Foreign Proceedings	62.80	\$61,065.00
<b>TOTAL</b>		<b>93.00</b>	<b>\$83,247.00</b>